

## DONOR/DONEE RATIOS

The attached Tables show annual donor-donee ratios of each State for Fiscal years 1974-1997 with cumulatives through 1973 and 1997 . While the tables reflects a very careful analyses of published FHWA *Highway Statistics* data and other source materials, a number of points and cautions should be made in comparing and analyzing the data. The statistics regarding the 1997 payments into the Highway Trust Fund are preliminary and subject to change.

***Historical Evolution*** - Beginning in the early 1970's, FHWA initiated the preparation of Table FE-221 - *Comparison of Federal Highway Trust Fund Receipts Attributable to the States and Federal-Aid Apportionments and Allocations from the Fund* ( more commonly known the donor-donee table) based on apportionments from the Highway Trust Fund. Prior to that time, the table reflected *expenditures* (cash paid to the States) rather than apportionments. A special one-time effort was made to collect, re-construct, analyze, and develop that data; the result was the first "modern" FE-221 which was published as an FHWA notice on February 23, 1973 and up-dated for the 1974 *Highway Statistics* publication. The FE-221 published in that *Highway Statistics* is the "point of departure" for current FE-221's and the attached tables. Most significant in the development and use of the Table was the passage of the Surface Transportation Assistance Act (STAA) of 1982. As a result of the Minimum apportionments provision (Section 157) of the STAA, the "payments into the fund" feature of the FE-221 has direct bearing on the apportionment of Federal-aid Highway Funds; ISTEA legislation added to the significance of this feature by increasing minimum allocation from 85 percent to 90 percent and adding several other "equity accounts" which also rely on the table. All re-authorization proposals and much of the analyses also make very extensive use of the FE-221 and "quasi" FE-221 tables.

***Payments into the Fund*** - The methodology used in attributing payments to the fund to the various States has not always been the same and has been revised over the years. The current methodology which was put in place by *Federal Register Notice Volume 50 No. 120 June 21, 1985* is described in a *Highway Information Update Vol. 1 No.2 (July 29, 1996)*. The current procedure uses State-reported highway use of total motor-fuel and highway use of diesel fuel to attribute Highway Account receipts. Prior to that time, attribution for Federal taxes on tires, truck and truck sales, and heavy vehicle use was done on a different basis. Thus, the pre-1985 attributions are not directly comparable to those before 1985.

***Apportionments and Allocations*** - The methodology used in estimating apportionments and allocations also has not always been the same and has been revised over the years also. The current methodology is very inclusive in what allocations are estimated for the States. This current process evolved during the early years of the STAA. Until the early 1980's, very few allocations were included in the FE-221. However, in 1983, a major special effort was made to include the allocations that may have been excluded from 1957 until that time. This resulted in identification and attribution of more than \$6.2 billion in allocations.

**DONOR/DONEE RATIOS FROM TABLE FE-221 1/**

**FISCAL YEARS 1974 - 1997**

**AND CUMULATIVE SINCE 1957 - 1997**

STATE	RATIO OF APPORTIONMENTS AND ALLOCATIONS FROM THE HIGHWAY ACCOUNT OF THE HIGHWAY TRUST FUND TO PAYMENTS INTO THE HIGHWAY ACCOUNT								STATE
	CUMULATIVE 7-1-56 TO 6-30-73	1974	1975	1976 2/	1977	1978	1979	1980	
Alabama	1.15	0.79	0.98	1.16	1.00	0.98	1.48	1.26	1.30 Alabama
Alaska	8.86	8.64	9.43	11.59	5.76	7.01	10.76	10.16	10.42 Alaska
Arizona	1.48	1.03	1.30	1.49	1.54	1.50	1.29	1.33	1.31 Arizona
Arkansas	0.89	0.59	0.76	1.26	0.96	0.73	1.43	1.12	1.24 Arkansas
California	0.84	0.59	0.74	0.85	0.61	0.63	0.69	0.78	1.02 California
Colorado	1.16	1.03	1.27	1.50	1.33	1.35	1.23	1.15	1.31 Colorado
Connecticut	1.22	1.31	1.58	1.59	1.83	1.42	1.62	1.82	1.97 Connecticut
Delaware	1.31	1.27	1.59	1.77	0.89	1.58	1.70	2.25	2.08 Delaware
Dist. of Col.	4.23	4.96	6.13	5.35	13.15	12.87	6.70	8.13	7.37 Dist. of Col.
Florida	0.66	0.56	0.71	0.84	0.79	0.87	1.55	1.35	1.42 Florida
Georgia	0.82	0.64	0.81	1.04	0.84	0.89	1.51	1.18	2.37 Georgia
Hawaii	3.06	2.34	2.82	3.12	3.24	3.12	3.31	3.35	5.18 Hawaii
Idaho	1.59	1.16	1.39	1.77	1.24	1.32	1.74	1.64	1.98 Idaho
Illinois	1.10	0.79	0.98	1.10	0.88	0.90	1.36	1.36	1.12 Illinois
Indiana	0.80	0.47	0.59	0.93	0.72	0.78	0.97	0.82	0.87 Indiana
Iowa	0.93	0.64	0.85	1.15	0.83	0.85	1.23	1.64	1.71 Iowa
Kansas	0.91	0.83	1.03	1.30	1.05	1.15	1.30	1.77	1.82 Kansas
Kentucky	1.16	0.70	0.88	1.09	1.02	1.09	1.34	1.86	1.73 Kentucky
Louisiana	1.42	1.06	1.29	1.48	1.44	1.48	1.41	1.59	1.75 Louisiana
Maine	1.12	0.87	1.09	1.41	0.82	1.02	1.19	1.55	1.69 Maine
Maryland	1.14	1.23	1.48	1.58	1.60	1.50	1.58	2.94	2.28 Maryland
Massachusetts	1.06	0.95	1.16	1.28	0.49	0.89	1.29	1.50	1.48 Massachusetts
Michigan	0.85	0.65	0.81	0.98	0.68	0.68	0.72	0.87	1.01 Michigan
Minnesota	1.18	0.90	1.11	1.44	1.18	1.19	1.22	1.40	1.58 Minnesota
Mississippi	1.07	0.67	0.83	1.14	0.77	0.77	1.03	1.09	1.22 Mississippi
Missouri	0.96	0.66	0.82	1.03	0.77	0.76	1.70	1.17	1.27 Missouri
Montana	2.69	1.74	2.10	2.84	1.94	2.23	4.76	2.70	2.51 Montana
Nebraska	0.97	0.69	1.04	1.35	0.75	0.95	1.13	1.34	1.52 Nebraska
Nevada	2.08	1.27	1.70	1.91	1.49	1.45	3.21	1.95	2.58 Nevada
New Hampshire	1.40	0.99	1.27	1.52	1.52	1.46	1.35	1.76	1.88 New Hampshire
New Jersey	0.82	0.71	0.85	0.95	0.84	0.80	0.81	0.95	1.14 New Jersey
New Mexico	1.64	1.04	1.28	1.58	1.18	1.22	1.59	1.67	2.21 New Mexico
New York	0.98	0.77	1.01	1.16	0.98	1.22	1.34	1.52	1.78 New York
North Carolina	0.60	0.56	0.78	0.96	0.78	0.73	1.18	1.03	1.10 North Carolina
North Dakota	1.95	1.44	1.70	2.19	1.00	1.71	1.87	2.14	2.48 North Dakota
Ohio	1.01	0.57	0.72	0.90	0.68	0.65	0.80	0.89	0.89 Ohio
Oklahoma	0.80	0.54	0.67	0.89	0.53	0.56	0.63	0.73	0.84 Oklahoma
Oregon	1.43	1.19	1.51	1.72	1.50	1.44	1.17	1.27	1.53 Oregon
Pennsylvania	0.97	0.76	0.97	1.18	0.87	0.87	1.21	1.39	1.55 Pennsylvania
Rhode Island	1.55	1.63	1.95	2.09	1.04	1.02	2.23	3.36	3.42 Rhode Island
South Carolina	0.77	0.55	0.72	0.91	0.63	0.65	1.10	1.41	1.37 South Carolina
South Dakota	1.95	1.36	1.67	2.26	1.34	1.69	1.67	2.03	2.41 South Dakota
Tennessee	1.11	0.57	0.73	0.89	0.88	0.91	1.67	1.11	1.34 Tennessee
Texas	0.77	0.54	0.68	0.81	0.61	0.62	0.86	0.88	0.83 Texas
Utah	2.13	1.21	1.47	1.70	1.39	1.38	3.21	1.59	2.40 Utah
Vermont	2.70	1.38	1.79	2.18	1.76	1.99	2.38	2.89	3.30 Vermont
Virginia	1.21	1.05	1.29	1.44	1.39	1.38	1.83	1.69	1.64 Virginia
Washington	1.32	1.25	1.57	1.70	1.34	1.31	1.48	1.64	2.49 Washington
West Virginia	2.30	1.53	1.86	2.04	1.84	1.64	4.82	4.19	2.43 West Virginia
Wisconsin	0.70	0.63	0.81	1.04	0.72	0.72	0.90	1.22	1.12 Wisconsin
Wyoming	2.97	1.68	1.92	2.34	1.48	1.68	1.86	1.91	2.34 Wyoming
Total	1.04	0.78	0.98	1.17	0.94	0.97	1.28	1.31	1.43 Total

1/ See Table FE-221 in "Highway Statistics" for details on how these ratios are calculated.

2/ Includes transition quarter, July 1 through September 30, 1976.

3/ In 1983, a substantial effort was made to include allocations that may have been excluded prior to 1983.

4/ The 1997 component is based on the final 1997 Treasury reported receipts and 1995 gallonage. This attribution will change when the 1996 gallonage are finalized.

**DONOR/DONEE RATIOS FROM TABLE FE-221 1/**

**FISCAL YEARS 1974 - 1997**

**AND CUMULATIVE SINCE 1957 - 1997**

STATE	RATIO OF APPORTIONMENTS AND ALLOCATIONS FROM THE HIGHWAY ACCOUNT OF THE HIGHWAY TRUST FUND TO PAYMENTS INTO THE HIGHWAY ACCOUNT									STATE
	1982	1983	3/	1984	1985	1986	1987	1988	1989	
Alabama	1.12	2.08		1.09	1.38	1.29	1.34	1.78	0.94	0.92 Alabama
Alaska	7.69	8.90		5.00	5.44	5.08	5.82	7.72	5.39	5.97 Alaska
Arizona	1.34	2.01		1.65	1.24	1.88	1.17	1.11	0.62	0.90 Arizona
Arkansas	0.95	1.33		0.94	0.95	0.88	0.89	0.82	0.72	0.86 Arkansas
California	0.97	1.25		0.86	1.03	0.94	0.91	1.00	0.71	1.10 California
Colorado	1.31	1.98		1.36	1.86	1.61	1.42	1.27	1.81	1.69 Colorado
Connecticut	1.76	1.77		1.65	2.44	1.95	2.57	2.91	1.89	2.48 Connecticut
Delaware	2.07	2.19		1.42	1.60	1.52	1.37	1.28	1.20	1.44 Delaware
Dist. of Col.	5.45	4.99		4.28	5.64	5.06	5.08	4.64	5.26	5.40 Dist. of Col.
Florida	1.03	1.39		0.86	1.01	1.16	0.84	0.75	1.01	0.60 Florida
Georgia	1.51	1.68		0.93	0.93	0.94	0.84	0.77	0.76	0.91 Georgia
Hawaii	5.08	4.84		2.89	4.67	4.21	4.60	4.54	6.80	7.40 Hawaii
Idaho	2.00	2.37		1.90	1.85	1.96	1.87	2.85	2.55	1.41 Idaho
Illinois	0.85	1.76		1.23	1.38	1.32	1.22	1.08	0.94	1.02 Illinois
Indiana	0.74	1.22		0.95	1.02	0.85	0.99	0.92	0.86	0.84 Indiana
Iowa	1.46	1.99		1.33	1.40	1.41	1.30	1.38	1.18	1.30 Iowa
Kansas	1.21	1.65		1.42	1.20	1.46	1.23	0.91	0.79	0.95 Kansas
Kentucky	1.28	1.77		1.46	1.17	1.16	1.01	0.94	0.73	0.82 Kentucky
Louisiana	1.43	1.76		1.12	1.32	1.50	1.25	1.22	1.03	0.97 Louisiana
Maine	1.33	1.53		1.06	0.99	0.93	0.99	0.91	0.89	1.00 Maine
Maryland	2.05	2.29		1.39	1.70	1.73	1.54	1.77	1.19	1.93 Maryland
Massachusetts	1.20	1.30		0.99	1.44	1.31	2.27	2.17	1.25	3.73 Massachusetts
Michigan	0.96	1.33		1.03	1.15	1.01	0.99	0.90	0.88	0.80 Michigan
Minnesota	1.29	1.76		1.23	1.38	1.62	1.55	1.46	1.35	0.94 Minnesota
Mississippi	0.90	1.54		1.16	1.14	0.90	0.97	0.90	0.83	1.01 Mississippi
Missouri	1.05	1.52		1.06	1.06	0.93	0.91	0.80	0.83	0.87 Missouri
Montana	2.49	3.83		2.23	2.26	2.18	2.16	1.92	1.66	2.11 Montana
Nebraska	1.11	1.96		1.36	1.40	1.35	1.24	1.40	0.97	1.33 Nebraska
Nevada	2.44	3.26		1.44	1.98	1.43	1.36	1.37	1.05	1.14 Nevada
New Hampshire	1.81	1.59		1.45	1.73	1.60	1.25	1.43	1.04	1.17 New Hampshire
New Jersey	0.94	1.05		0.87	1.14	1.12	1.03	1.29	0.87	1.27 New Jersey
New Mexico	1.93	1.61		1.22	1.26	1.23	1.18	1.10	1.03	1.17 New Mexico
New York	1.37	1.68		1.25	1.69	1.52	1.18	1.21	1.20	1.34 New York
North Carolina	0.96	1.22		0.84	1.04	0.89	0.94	0.78	1.03	0.66 North Carolina
North Dakota	2.34	2.52		1.82	1.79	1.80	1.94	1.78	1.58	1.82 North Dakota
Ohio	0.72	1.20		0.86	1.11	0.94	0.90	0.87	0.80	0.95 Ohio
Oklahoma	0.68	1.13		0.83	0.99	1.04	0.96	0.96	0.84	0.96 Oklahoma
Oregon	1.08	1.59		1.07	1.30	1.16	1.22	0.91	0.80	0.85 Oregon
Pennsylvania	1.29	1.42		1.05	1.42	1.07	1.49	1.45	0.86	1.00 Pennsylvania
Rhode Island	3.03	1.32		3.85	4.16	3.24	2.80	2.44	2.65	3.23 Rhode Island
South Carolina	1.04	1.22		0.83	0.89	1.15	1.07	1.09	0.65	0.97 South Carolina
South Dakota	1.97	2.60		1.99	1.96	1.87	1.88	1.89	1.55	1.84 South Dakota
Tennessee	1.21	1.44		1.06	1.19	0.96	0.95	0.81	0.94	0.98 Tennessee
Texas	0.78	1.15		0.89	1.01	0.88	0.89	0.92	0.90	0.94 Texas
Utah	2.28	2.95		1.95	2.22	1.88	1.74	2.16	1.08	1.12 Utah
Vermont	2.69	3.38		2.14	2.61	2.16	2.27	1.70	1.64	2.10 Vermont
Virginia	1.39	1.51		1.14	1.31	1.66	0.92	1.14	0.67	0.90 Virginia
Washington	1.98	2.11		1.48	1.78	2.38	1.24	1.54	2.22	1.21 Washington
West Virginia	2.15	4.50		2.06	2.00	1.56	1.94	1.28	0.96	1.36 West Virginia
Wisconsin	0.89	1.17		0.82	1.03	0.91	0.88	0.82	0.79	0.91 Wisconsin
Wyoming	2.19	2.83		1.85	1.83	1.90	1.65	1.40	1.27	1.57 Wyoming
Total	1.20	1.58		1.12	1.29	1.23	1.16	1.16	1.00	1.13 Total

1/ See Table FE-221 in "Highway Statistics" for details on how these ratios are calculated.

2/ Includes transition quarter, July 1 through September 30, 1976.

3/ In 1983, a substantial effort was made to include allocations that may have been excluded prior to 1983.

4/ The 1997 component is based on the final 1997 Treasury reported receipts and 1995 gallonage. This attribution will change when the 1996 gallonage are finalized.

**DONOR/DONEE RATIOS FROM TABLE FE-221 1/**

**FISCAL YEARS 1974 - 1997**

**AND CUMULATIVE SINCE 1957 - 1997**

STATE	RATIO OF APPORTIONMENTS AND ALLOCATIONS FROM THE HIGHWAY ACCOUNT OF THE HIGHWAY TRUST FUND TO PAYMENTS INTO THE HIGHWAY ACCOUNT							STATE
	1991	1992	1993	1994	1995	1996	1997 4/	
								CUMULATIVE 7-1-56 TO 9-30-97
Alabama	0.80	0.87	0.98	1.03	0.86	0.67	0.94	1.10
Alaska	3.86	7.82	6.02	4.50	6.40	4.16	4.90	6.62
Arizona	0.79	1.02	1.14	0.97	0.95	0.66	0.89	1.18
Arkansas	0.79	1.03	1.23	1.21	1.04	0.77	1.08	0.99
California	0.82	1.12	1.15	1.46	1.08	0.68	1.01	0.95
Colorado	1.31	1.12	1.28	1.36	1.00	0.81	0.90	1.30
Connecticut	2.58	1.86	2.06	2.03	2.07	1.62	2.03	1.79
Delaware	1.22	1.45	1.68	1.70	1.51	1.22	1.47	1.50
Dist. of Col.	7.22	4.31	4.84	4.38	4.67	3.01	3.80	4.16
Florida	0.70	0.86	1.02	0.94	0.88	0.68	0.88	0.89
Georgia	0.78	0.87	0.96	0.94	0.81	0.61	0.86	0.92
Hawaii	4.04	5.51	7.07	6.85	2.49	2.06	2.66	3.77
Idaho	1.20	1.80	1.84	1.54	1.77	1.07	1.32	1.72
Illinois	0.82	1.07	1.30	1.23	1.13	0.86	1.06	1.11
Indiana	0.77	0.93	1.01	0.92	0.84	0.67	0.98	0.87
Iowa	1.00	0.99	1.35	1.30	1.16	0.84	1.05	1.14
Kansas	0.80	1.33	1.26	1.08	1.06	0.83	1.01	1.10
Kentucky	0.76	0.96	1.12	0.85	0.81	0.63	0.97	1.06
Louisiana	0.98	0.90	1.12	1.03	0.93	0.62	0.86	1.23
Maine	0.87	1.14	1.43	1.46	1.31	1.04	1.29	1.15
Maryland	1.33	1.46	1.08	1.29	1.45	0.73	0.89	1.45
Massachusetts	3.48	2.39	3.62	3.63	2.35	1.63	1.95	1.72
Michigan	0.76	0.91	1.00	1.02	1.01	0.62	0.91	0.90
Minnesota	0.85	1.16	1.56	1.09	1.27	0.92	1.18	1.27
Mississippi	0.88	1.03	1.00	1.03	0.88	0.65	0.89	0.99
Missouri	0.76	0.91	1.06	0.94	0.91	0.66	0.90	0.95
Montana	1.79	2.32	2.57	2.32	2.07	1.56	1.99	2.37
Nebraska	1.00	1.39	1.41	1.32	0.99	0.78	0.97	1.14
Nevada	1.09	1.03	1.33	1.27	1.06	0.95	1.21	1.53
New Hampshire	1.00	1.28	1.40	1.47	1.31	1.06	1.19	1.40
New Jersey	1.12	1.66	1.32	1.34	1.13	0.81	0.98	1.02
New Mexico	1.01	1.36	1.50	1.48	1.10	0.90	1.07	1.34
New York	1.10	1.05	1.35	1.39	1.33	1.15	1.36	1.22
North Carolina	0.78	0.95	1.02	1.03	0.90	0.66	0.92	0.86
North Dakota	1.62	2.00	2.26	2.16	2.02	1.58	2.37	1.96
Ohio	0.78	0.96	1.09	1.09	1.00	0.73	0.96	0.92
Oklahoma	0.78	0.95	1.01	1.04	0.86	0.66	0.91	0.86
Oregon	0.85	1.04	1.20	1.20	1.03	1.17	1.22	1.21
Pennsylvania	0.88	1.17	1.31	1.48	1.32	0.91	1.12	1.14
Rhode Island	2.93	2.23	2.60	2.71	2.34	1.77	2.03	2.22
South Carolina	0.86	0.80	0.83	1.20	0.56	0.63	0.92	0.88
South Dakota	1.59	2.22	2.20	2.29	1.97	1.67	2.31	1.98
Tennessee	0.67	0.92	0.97	0.98	0.88	0.60	0.86	0.98
Texas	0.73	0.89	0.98	0.99	0.85	0.59	0.88	0.85
Utah	0.94	1.23	1.14	1.29	1.05	0.72	0.88	1.58
Vermont	2.32	1.86	1.87	1.76	1.63	1.40	1.72	2.15
Virginia	0.72	1.04	1.00	1.19	0.80	0.64	0.91	1.12
Washington	1.16	1.32	1.53	2.22	0.85	1.01	1.18	1.55
West Virginia	0.99	1.39	1.73	1.71	1.63	1.20	1.56	1.97
Wisconsin	0.77	1.05	1.12	1.12	0.97	0.73	1.03	0.89
Wyoming	1.33	1.88	2.04	1.79	1.59	1.23	1.59	1.91
Total	0.97	1.13	1.26	1.29	1.08	0.80	1.06	1.12
Total								

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2/ Includes transition quarter, July 1 through September 30, 1976.

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4/ The 1997 component is based on the final 1997 Treasury reported receipts and 1995 gallonage. This attribution will change when the 1996 gallonage are finalized.